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**DEPARTMENT OF DEFENSE**

**GENERAL SERVICES ADMINISTRATION**

**NATIONAL AERONAUTICS AND SPACE ADMINISTRATION**

**48 CFR Parts 4, 31, 35, and 52**

**[FAC 2005-84; Item II; Docket No. 2015-0052; Sequence No. 3]**

**Federal Acquisition Regulation; Technical Amendments**

**AGENCIES:** Department of Defense (DoD), General Services Administration (GSA), and National Aeronautics and Space Administration (NASA).

**ACTION:** Final rule.

**SUMMARY:** This document makes amendments to the Federal Acquisition Regulation (FAR) in order to make editorial changes.

**DATES:** Effective: **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER.]**

**FOR FURTHER INFORMATION CONTACT:** The Regulatory Secretariat Division (MVCB), 1800 F Street, NW., 2nd Floor, Washington, DC 20405, 202-501-4755, for information pertaining to status or publication schedules. Please cite FAC 2005-84, Technical Amendments.

**SUPPLEMENTARY INFORMATION:**

In order to update certain elements in 48 CFR parts 4, 31, 35, and 52 this document makes editorial changes to the FAR. The change to part 31 adds text erroneously deleted

during the production of FAR Case 2011-019, published at 78  
FR 37697 (June 21, 2013).

**List of Subject in 48 CFR Parts 4, 31, 35, and 52**

Government procurement.

Dated: August 26, 2015.

William Clark,  
Director,  
Office of Government-wide  
Acquisition Policy,  
Office of Acquisition Policy,  
Office of Government-wide Policy.

Therefore, DoD, GSA, and NASA amend 48 CFR parts 4, 31, 35, and 52 as set forth below:

1. The authority citation for 48 CFR parts 4 and 31 continues to read as follow:

**Authority:** 40 U.S.C. 121(c); 10 U.S.C. chapter 137; and 51 U.S.C. 20113.

#### **PART 4-ADMINISTRATIVE MATTERS**

##### **4.605 [Amended]**

2. Amend section 4.605 by removing from paragraph (e) "by October 1, 2015" and adding "by March 31, 2016" in its place.

#### **PART 31-CONTRACT COST PRINCIPLES AND PROCEDURES**

3. Amend section 31.205-6 by revising paragraph (o)(2)(iii)(A) to read as follows:

##### **31.205-6 Compensation for personal services.**

\* \* \* \* \*

(o) \* \* \*

(2) \* \* \*

(iii) \* \* \*

(A) Be measured and assigned in accordance with one of the following two methods described under paragraphs (o)(2)(iii)(A)(1) or (o)(2)(iii)(A)(2) of this subsection:

(1) Generally accepted accounting principles. However, transitions from the pay-as-you-go

method to the accrual accounting method must be handled according to paragraphs (o) (2) (iii) (A) (1) (i) through (iii) of this subsection.

(i) In the year of transition from the pay-as-you-go method to accrual accounting for purposes of Government contract cost accounting, the transition obligation shall be the excess of the accumulated PRB obligation over the fair value of plan assets determined in accordance with subparagraph (o) (2) (iii) (E) of this section; the fair value must be reduced by the prepayment credit as determined in accordance with subparagraph (o) (2) (iii) (F) of this subsection.

(ii) PRB cost attributable to the transition obligation assigned to the current year that is in excess of the amount assignable to accounting periods on the basis of a straight line amortization of the transition obligation over the average remaining working lives of active employees covered by the PRB plan or a 20-year period, whichever period is longer, is unallowable. However, if the plan is comprised of inactive participants only, the PRB cost attributable to the transition obligation assigned to the current year that is in excess of the amount assignable to accounting periods on a straight line amortization of the transition obligation over the average future life expectancy of the participants is unallowable.

(iii) For a plan that transitioned from pay-as-you-go to accrual accounting for Government contract cost accounting prior to July 22, 2013, the unallowable amount of PRB cost attributable to the transition obligation amortization shall continue to be based on the cost principle in effect at the time of the transition until the original transition obligation schedule is fully amortized.

(2) Contributions to a welfare benefit fund determined in accordance with applicable Internal Revenue Code. Allowable PRB costs based on such contributions shall-

(i) Be measured using reasonable actuarial assumptions, which shall include a health care inflation assumption unless prohibited by the Internal Revenue Code provisions governing welfare benefit funds;

(ii) Be assigned to accounting periods on the basis of the average working lives of active employees covered by the PRB plan or a 15 year period, whichever period is longer. However, if the plan is comprised of inactive participants only, the cost shall be spread over the average future life expectancy of the participants; and

(iii) Exclude Federal income taxes, whether incurred by the fund or the contractor (including any increase in PRB costs associated with such taxes),

unless the fund holding the plan assets is tax-exempt under the provisions of 26 U.S.C 501(c).

\* \* \* \* \*

#### **PART 35—RESEARCH AND DEVELOPMENT CONTRACTING**

4. The authority citation for 48 CFR part 35 is revised to read as follow:

**Authority:** 40 U.S.C. 121(c); 10 U.S.C. chapter 137; and 51 U.S.C. 20113.

##### **35.017-7 [Amended]**

5. Amend section 35.017-7 by removing “the Secretary of Transportation” and adding “the Secretary of Homeland Security” in its place.

#### **PART 52—SOLICITATION PROVISIONS AND CONTRACT CLAUSES**

6. The authority citation for 48 CFR part 52 continues to read as follow:

**Authority:** 40 U.S.C. 121(c); 10 U.S.C. chapter 137; and 51 U.S.C. 20113.

7. Amend section 52.213-4 by revising the date of the clause and paragraph (b)(1)(ix) to read as follows:

##### **52.213-4 Terms and Conditions—Simplified Acquisitions (Other Than Commercial Items).**

\* \* \* \* \*

TERMS AND CONDITIONS—SIMPLIFIED ACQUISITIONS (OTHER THAN COMMERCIAL ITEMS) ([INSERT THE ABBREVIATED MONTH AND YEAR OF PUBLICATION IN THE  
FEDERAL REGISTER])

\* \* \* \* \*

(b) \* \* \*

(1) \* \* \*

(ix) 52.222-55, Minimum Wages Under Executive Order 13658 (DEC 2014) (Executive Order 13658) (Applies when 52.222-6 or 52.222-41 are in the contract and performance in whole or in part is in the United States (the 50 States and the District of Columbia)).

\* \* \* \* \*

8. Amend section 52.219-1 by revising the date of Alternate I, introductory text and the first sentence of paragraph (c) (9) to read as follows:

**52.219-1 Small Business Program Representations.**

\* \* \* \* \*

Alternate I ([INSERT THE ABBREVIATED MONTH AND YEAR OF PUBLICATION IN THE FEDERAL REGISTER]). As prescribed in 19.309(a) (2), add the following paragraph (c) (9) to the basic provision:

(9) [Complete if offeror represented itself as disadvantaged in paragraph (c) (2) of this provision.] \* \* \*

\* \* \* \* \*

[BILLING CODE 6820-EP]

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